



September 30, 2004

Reply to Attn of: **Office of the Chief Financial Officer**

TO: Distribution

FROM: Chief Financial Officer/Chief Acquisition Officer

SUBJECT: New Financial Management Requirements

Effective today, we are implementing the National Aeronautical and Space Administration's new NASA Financial Management Requirements (FMR). The FMR will be effective immediately and it is replacing the outdated Financial Management Manual. This is an initial step, of many steps, towards consolidating and improving the financial operations at NASA. The new FMR provides a sound basis for beginning the overall restructuring of our policies, processes and procedures as we move forward into FY 2005; we are positioning ourselves to have improved control and accountability of our resources. The initial phase of FMR includes the following:

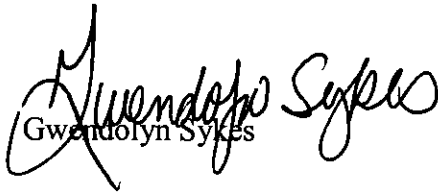
- Volume 5 Budget Execution
- Volume 6 Accounting
- Volume 7 Cost
- Volume 8 External Reporting
- Volume 10 Anti-Deficiency Act
- Volume 13 Contract Financial Management
- Volume 14 Grant Financial Management
- Volume 17 Working Capital Fund

The second phase is concerned with strategic financial management issues, such as budget formulation and information systems, that have less near-term impact. Stay tuned as we continue to develop these areas and look for your input.

The New FMR is a living and breathing document. Financial management touches virtually every aspect of this Agency's operations and our financial management practices must evolve as our operations management practices continue to transform. Consequently, there will always be a need for continual improvements to the FMR. Today's FMR is the baseline from which we can move forward in executing our financial management responsibilities in a more effective, organized and consistent manner. I look forward to your help as we continue to build and improve upon these fundamentals.

These FMR volumes have been posted on the new OCFO web site at:
www.hq.nasa.gov/cfo/internal. You will also find at that site a crosswalk table that will assist in the transition of users from the Financial Management Manual (FMM) to the new FMR.

I truly appreciate your support as we continue this journey towards improved financial management at NASA!



Gwendolyn Sykes

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- Assistant Deputy Administrator, Internal Operations/Ms. Hilding
- Executive Officer, Integrated Financial Management Program/Mr. Ciganer

Associate Deputy Administrator for Systems Integration/Ms. Kicza

- Advanced Planning and Integration Office/Mr. Seery

Chief of Staff/Mr. Schumacher

- White House Liaison/Mr. Jezierski

Chief Scientist/Dr. Grunsfeld

Chief Health and Medical Officer/Dr. Williams

Director of Advanced Planning/Dr. Elachi

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